



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0750-28504004

**\*\* Recalculated \*\***

**42 Richland County**

**0750 Fairview Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Jacki Young **Phone #:** (406) 742-5265

(Signature)

(Date)

**Chair, Board of Trustees:** Brad Tveit

(Signature)

(Date)

**County Superintendant** Gail Anne Staffanson

(Signature)

(Date)

## Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

| PRC | Title                            | Program Type | Project Number | CFDA#   |
|-----|----------------------------------|--------------|----------------|---------|
| 126 | Misc                             | LOCAL        |                |         |
| 304 | P Card Dividend                  | LOCAL        |                |         |
| 324 | WASP Donation                    | LOCAL        |                |         |
| 335 | MBI                              | LOCAL        |                |         |
| 370 | EMC Safety Dividend              | LOCAL        |                |         |
| 377 | Title IV, Part B, 21st Century   | FEDERAL      |                | 84.287  |
| 384 | Rural Low Income (Title VI-B-2)  | FEDERAL      |                | 84.358B |
| 385 | Rural Low Income (Title VI-B-2)  | FEDERAL      |                | 84.358B |
| 392 | Title IV, Part B, 21st Century   | FEDERAL      |                | 84.287  |
| 393 | Title I Improving Basic Programs | FEDERAL      |                | 84.010A |
| 397 | Prairie View Contingency Fund    | LOCAL        |                |         |

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## Balance Sheet

|  |  | General Fund | Transportation Fund | Bus Depreciation Fund | School Food Services Fund |
|--|--|--------------|---------------------|-----------------------|---------------------------|
|  |  | (01)         | (10)                | (11)                  | (12)                      |
| <b>ASSETS, LIABILITIES, AND FUND BALANCE</b> |  |              |                     |                       |                           |
| <b>ASSETS AND OTHER DEBITS</b>               |  |              |                     |                       |                           |
| 01   | Cash & Investments (101-119) Less Warrants Payable (620) | 11,633.31    | 148,888.14          | 151,563.50            | 15,112.10                 |
| 02   | Taxes Receivable - Real and Personal (120-149)           | 8,484.63     | 11,993.00           | 3,279.77              |                           |
| 03   | Taxes Receivable - Protested (150-159)                   | 24,289.47    | 35,384.57           | 12,061.37             |                           |
| 04   | Receivables from Other Funds (160-179)                   |              |                     |                       |                           |
| 05   | Due From Other Governments (180)                         |              |                     |                       |                           |
| 06   | Other Current Assets (190-210)                           |              |                     |                       |                           |
| 07   | Inventories (220 & 230)                                  |              |                     |                       |                           |
| 08   | Prepaid Expenses (240)                                   |              |                     |                       |                           |
| 09   | Deposits (250)   |              |                     |                       |                           |
| 20   | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | 44,407.41    | 196,265.71          | 166,904.64            | 15,112.10                 |
| <b>DEFERRED OUTFLOWS</b>                     |  |              |                     |                       |                           |
| 21   | Deferred Outflows (501)                                  |              |                     |                       |                           |
| <b>LIABILITIES</b>                           |  |              |                     |                       |                           |
| 22   | Payable to Other Funds (601-606)                         |              |                     |                       |                           |
| 23   | Due to Other Governments (611)                           |              |                     |                       |                           |
| 25   | Other Current Liabilities (621-679)                      |              |                     |                       |                           |
| 27   | Other Liabilities (690 - 699)                            |              |                     |                       |                           |
| 35   | <b>TOTAL LIABILITIES</b>                                 |              |                     |                       |                           |
| <b>DEFERRED INFLOWS</b>                      |  |              |                     |                       |                           |
| 36   | Deferred Inflows (680)                                   | 32,774.10    | 47,377.57           | 15,341.14             |                           |
| <b>FUND BALANCE/EQUITY</b>                   |  |              |                     |                       |                           |
| 37   | Reserve for Inventories (951)                            |              |                     |                       |                           |
| 38   | Reserve for Encumbrances (953)                           |              |                     |                       |                           |
| 47   | TIF Fund Balance For Budget                              |              |                     |                       |                           |
| 48   | Fund Balance for Budget                                  | 11,633.31    | 148,888.14          | 151,563.50            | 15,112.10                 |
| 52   | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 11,633.31    | 148,888.14          | 151,563.50            | 15,112.10                 |
| 53   | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 44,407.41    | 196,265.71          | 166,904.64            | 15,112.10                 |

# Trustees' Financial Summary

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**\*\* Recalculated \*\***

42 Richland County

0750 Fairview Elem

## Balance Sheet

|                                       |  | Tuition Fund | Retirement Fund | Miscellaneous Programs Fund | Adult Education Fund |
|---------------------------------------|--|--------------|-----------------|-----------------------------|----------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (13)         | (14)            | (15)                        | (17)                 |
| <b>ASSETS AND OTHER DEBITS</b>        |  |              |                 |                             |                      |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |              | 114,730.78      | 56,320.19                   |                      |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           |              |                 |                             |                      |
| 03                                    | Taxes Receivable - Protested (150-159)                   |              |                 |                             |                      |
| 04                                    | Receivables from Other Funds (160-179)                   |              |                 |                             |                      |
| 05                                    | Due From Other Governments (180)                         |              |                 |                             |                      |
| 06                                    | Other Current Assets (190-210)                           |              |                 |                             |                      |
| 07                                    | Inventories (220 & 230)                                  |              |                 |                             |                      |
| 08                                    | Prepaid Expenses (240)                                   |              |                 |                             |                      |
| 09                                    | Deposits (250)   |              |                 |                             |                      |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |              | 114,730.78      | 56,320.19                   |                      |
| <b>DEFERRED OUTFLOWS</b>              |  |              |                 |                             |                      |
| 21                                    | Deferred Outflows (501)                                  |              |                 |                             |                      |
| <b>LIABILITIES</b>                    |  |              |                 |                             |                      |
| 22                                    | Payable to Other Funds (601-606)                         |              |                 |                             |                      |
| 23                                    | Due to Other Governments (611)                           |              |                 |                             |                      |
| 25                                    | Other Current Liabilities (621-679)                      |              |                 |                             |                      |
| 27                                    | Other Liabilities (690 - 699)                            |              |                 |                             |                      |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |              |                 |                             |                      |
| <b>DEFERRED INFLOWS</b>               |  |              |                 |                             |                      |
| 36                                    | Deferred Inflows (680)                                   |              |                 |                             |                      |
| <b>FUND BALANCE/EQUITY</b>            |  |              |                 |                             |                      |
| 37                                    | Reserve for Inventories (951)                            |              |                 |                             |                      |
| 38                                    | Reserve for Encumbrances (953)                           |              |                 |                             |                      |
| 48                                    | Fund Balance for Budget                                  |              | 114,730.78      | 56,320.19                   |                      |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |              | 114,730.78      | 56,320.19                   |                      |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |              | 114,730.78      | 56,320.19                   |                      |

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**42 Richland County**

**0750 Fairview Elem**

## Balance Sheet

|                                       |  | Traffic Education Fund | Non-Operating Fund | Lease-Rental Fund | Compensated Absence Fund |
|---------------------------------------|--|------------------------|--------------------|-------------------|--------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (18)                   | (19)               | (20)              | (21)                     |
| <b>ASSETS AND OTHER DEBITS</b>        |  |                        |                    |                   |                          |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                        |                    | 4,986.08          | 5,586.08                 |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           |                        |                    |                   |                          |
| 03                                    | Taxes Receivable - Protested (150-159)                   |                        |                    |                   |                          |
| 04                                    | Receivables from Other Funds (160-179)                   |                        |                    |                   |                          |
| 05                                    | Due From Other Governments (180)                         |                        |                    |                   |                          |
| 06                                    | Other Current Assets (190-210)                           |                        |                    |                   |                          |
| 07                                    | Inventories (220 & 230)                                  |                        |                    |                   |                          |
| 08                                    | Prepaid Expenses (240)                                   |                        |                    |                   |                          |
| 09                                    | Deposits (250)   |                        |                    |                   |                          |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                        |                    | 4,986.08          | 5,586.08                 |
| <b>DEFERRED OUTFLOWS</b>              |  |                        |                    |                   |                          |
| 21                                    | Deferred Outflows (501)                                  |                        |                    |                   |                          |
| <b>LIABILITIES</b>                    |  |                        |                    |                   |                          |
| 22                                    | Payable to Other Funds (601-606)                         |                        |                    |                   |                          |
| 23                                    | Due to Other Governments (611)                           |                        |                    |                   |                          |
| 25                                    | Other Current Liabilities (621-679)                      |                        |                    |                   |                          |
| 27                                    | Other Liabilities (690 - 699)                            |                        |                    |                   |                          |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                        |                    |                   |                          |
| <b>DEFERRED INFLOWS</b>               |  |                        |                    |                   |                          |
| 36                                    | Deferred Inflows (680)                                   |                        |                    |                   |                          |
| <b>FUND BALANCE/EQUITY</b>            |  |                        |                    |                   |                          |
| 37                                    | Reserve for Inventories (951)                            |                        |                    |                   |                          |
| 38                                    | Reserve for Encumbrances (953)                           |                        |                    |                   |                          |
| 48                                    | Fund Balance for Budget                                  |                        |                    | 4,986.08          | 5,586.08                 |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                        |                    | 4,986.08          | 5,586.08                 |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                        |                    | 4,986.08          | 5,586.08                 |

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**42 Richland County**

**0750 Fairview Elem**

## Balance Sheet

|                                       |  | Metal Mines Tax<br>Reserve Fund | State Mining<br>Impact Fund | Impact Aid Fund | Litigation Reserve<br>Fund |
|---------------------------------------|--|---------------------------------|-----------------------------|-----------------|----------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (24)                            | (25)                        | (26)            | (27)                       |
| <b>ASSETS AND OTHER DEBITS</b>        |  |                                 |                             |                 |                            |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                                 |                             |                 |                            |
| 04                                    | Receivables from Other Funds (160-179)                   |                                 |                             |                 |                            |
| 05                                    | Due From Other Governments (180)                         |                                 |                             |                 |                            |
| 06                                    | Other Current Assets (190-210)                           |                                 |                             |                 |                            |
| 07                                    | Inventories (220 & 230)                                  |                                 |                             |                 |                            |
| 08                                    | Prepaid Expenses (240)                                   |                                 |                             |                 |                            |
| 09                                    | Deposits (250)   |                                 |                             |                 |                            |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                                 |                             |                 |                            |
| <b>DEFERRED OUTFLOWS</b>              |  |                                 |                             |                 |                            |
| 21                                    | Deferred Outflows (501)                                  |                                 |                             |                 |                            |
| <b>LIABILITIES</b>                    |  |                                 |                             |                 |                            |
| 22                                    | Payable to Other Funds (601-606)                         |                                 |                             |                 |                            |
| 23                                    | Due to Other Governments (611)                           |                                 |                             |                 |                            |
| 25                                    | Other Current Liabilities (621-679)                      |                                 |                             |                 |                            |
| 27                                    | Other Liabilities (690 - 699)                            |                                 |                             |                 |                            |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                                 |                             |                 |                            |
| <b>DEFERRED INFLOWS</b>               |  |                                 |                             |                 |                            |
| 36                                    | Deferred Inflows (680)                                   |                                 |                             |                 |                            |
| <b>FUND BALANCE/EQUITY</b>            |  |                                 |                             |                 |                            |
| 37                                    | Reserve for Inventories (951)                            |                                 |                             |                 |                            |
| 38                                    | Reserve for Encumbrances (953)                           |                                 |                             |                 |                            |
| 48                                    | Fund Balance for Budget                                  |                                 |                             |                 |                            |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                                 |                             |                 |                            |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                                 |                             |                 |                            |

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**42 Richland County**

**0750 Fairview Elem**

## Balance Sheet

|                                       |  | Technology Fund | Flexibility Fund | Permanent Endowment Fund | Debt Service Fund |
|---------------------------------------|--|-----------------|------------------|--------------------------|-------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (28)            | (29)             | (45)                     | (50)              |
| <b>ASSETS AND OTHER DEBITS</b>        |  |                 |                  |                          |                   |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | 2,709.06        | 567,463.42       |                          | 0.26              |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           |                 |                  |                          |                   |
| 03                                    | Taxes Receivable - Protested (150-159)                   |                 |                  |                          |                   |
| 04                                    | Receivables from Other Funds (160-179)                   |                 |                  |                          |                   |
| 05                                    | Due From Other Governments (180)                         |                 |                  |                          |                   |
| 06                                    | Other Current Assets (190-210)                           |                 |                  |                          |                   |
| 07                                    | Inventories (220 & 230)                                  |                 |                  |                          |                   |
| 08                                    | Prepaid Expenses (240)                                   |                 |                  |                          |                   |
| 09                                    | Deposits (250)   |                 |                  |                          |                   |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | 2,709.06        | 567,463.42       |                          | 0.26              |
| <b>DEFERRED OUTFLOWS</b>              |  |                 |                  |                          |                   |
| 21                                    | Deferred Outflows (501)                                  |                 |                  |                          |                   |
| <b>LIABILITIES</b>                    |  |                 |                  |                          |                   |
| 22                                    | Payable to Other Funds (601-606)                         |                 |                  |                          |                   |
| 23                                    | Due to Other Governments (611)                           |                 |                  |                          |                   |
| 25                                    | Other Current Liabilities (621-679)                      |                 |                  |                          |                   |
| 27                                    | Other Liabilities (690 - 699)                            |                 |                  |                          |                   |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                 |                  |                          |                   |
| <b>DEFERRED INFLOWS</b>               |  |                 |                  |                          |                   |
| 36                                    | Deferred Inflows (680)                                   |                 |                  |                          |                   |
| <b>FUND BALANCE/EQUITY</b>            |  |                 |                  |                          |                   |
| 37                                    | Reserve for Inventories (951)                            |                 |                  |                          |                   |
| 38                                    | Reserve for Encumbrances (953)                           |                 |                  |                          |                   |
| 39                                    | Reserve for Endowments (954)                             |                 |                  |                          |                   |
| 47                                    | TIF Fund Balance For Budget                              |                 |                  |                          |                   |
| 48                                    | Fund Balance for Budget                                  | 2,709.06        | 567,463.42       |                          | 0.26              |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 2,709.06        | 567,463.42       |                          | 0.26              |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 2,709.06        | 567,463.42       |                          | 0.26              |

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**FY2015-16**

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**42 Richland County**

**0750 Fairview Elem**

## Balance Sheet

|                                       |  | Building Fund | Building Reserve Fund | Day Care Enterprise Fund | Industrial Arts Fund |
|---------------------------------------|--|---------------|-----------------------|--------------------------|----------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (60)          | (61)                  | (70)                     | (71)                 |
| <b>ASSETS AND OTHER DEBITS</b>        |  |               |                       |                          |                      |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |               | 426,615.22            |                          |                      |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           |               |                       |                          |                      |
| 03                                    | Taxes Receivable - Protested (150-159)                   |               |                       |                          |                      |
| 04                                    | Receivables from Other Funds (160-179)                   |               |                       |                          |                      |
| 05                                    | Due From Other Governments (180)                         |               |                       |                          |                      |
| 06                                    | Other Current Assets (190-210)                           |               |                       |                          |                      |
| 07                                    | Inventories (220 & 230)                                  |               |                       |                          |                      |
| 08                                    | Prepaid Expenses (240)                                   |               |                       |                          |                      |
| 09                                    | Deposits (250)   |               |                       |                          |                      |
| 10                                    | Land and Land Improvements (311-322)                     |               |                       |                          |                      |
| 11                                    | Buildings and Building Improvements (331 & 332)          |               |                       |                          |                      |
| 12                                    | Machinery and Equipment (341 & 342)                      |               |                       |                          |                      |
| 13                                    | Construction Work in Progress (351)                      |               |                       |                          |                      |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |               | 426,615.22            |                          |                      |
| <b>DEFERRED OUTFLOWS</b>              |  |               |                       |                          |                      |
| 21                                    | Deferred Outflows (501)                                  |               |                       |                          |                      |
| <b>LIABILITIES</b>                    |  |               |                       |                          |                      |
| 22                                    | Payable to Other Funds (601-606)                         |               |                       |                          |                      |
| 23                                    | Due to Other Governments (611)                           |               |                       |                          |                      |
| 25                                    | Other Current Liabilities (621-679)                      |               |                       |                          |                      |
| 27                                    | Other Liabilities (690 - 699)                            |               |                       |                          |                      |
| 29                                    | Notes Payable - Noncurrent (720)                         |               |                       |                          |                      |
| 30                                    | Lease Obligations Payable (730)                          |               |                       |                          |                      |
| 32                                    | Compensated Absences Payable (760)                       |               |                       |                          |                      |
| 33                                    | Net Pension Liability (770)                              |               |                       |                          |                      |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |               |                       |                          |                      |
| <b>DEFERRED INFLOWS</b>               |  |               |                       |                          |                      |
| 36                                    | Deferred Inflows (680)                                   |               |                       |                          |                      |
| <b>FUND BALANCE/EQUITY</b>            |  |               |                       |                          |                      |
| 37                                    | Reserve for Inventories (951)                            |               |                       |                          |                      |
| 38                                    | Reserve for Encumbrances (953)                           |               |                       |                          |                      |
| 41                                    | Unrestricted Net Assets (940)                            |               |                       |                          |                      |
| 47                                    | TIF Fund Balance For Budget                              |               |                       |                          |                      |
| 48                                    | Fund Balance for Budget                                  |               | 426,615.22            |                          |                      |
| 50                                    | Invested in Capital Assets, Net of Related Debt          |               |                       |                          |                      |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |               | 426,615.22            |                          |                      |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |               | 426,615.22            |                          |                      |



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## Balance Sheet

|   | Miscellaneous<br>Enterprise Fund | Data Processing<br>Internal Service<br>Fund | Purchasing<br>Internal Service<br>Fund | Central<br>Transportation<br>Internal Service Fund |
|---|----------------------------------|---|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE                       | (72)                             | (73)  | (74)                                   | (75)   |
| <b>ASSETS AND OTHER DEBITS</b>                              |                                  |   |  |  |
| 01 Cash & Investments (101-119) Less Warrants Payable (620) |                                  |   |  |  |
| 04 Receivables from Other Funds (160-179)                   |                                  |   |  |  |
| 05 Due From Other Governments (180)                         |                                  |   |  |  |
| 06 Other Current Assets (190-210)                           |                                  |   |  |  |
| 07 Inventories (220 & 230)                                  |                                  |   |  |  |
| 08 Prepaid Expenses (240)                                   |                                  |   |  |  |
| 09 Deposits (250)   |                                  |   |  |  |
| 10 Land and Land Improvements (311-322)                     |                                  |   |  |  |
| 11 Buildings and Building Improvements (331 & 332)          |                                  |   |  |  |
| 12 Machinery and Equipment (341 & 342)                      |                                  |   |  |  |
| 13 Construction Work in Progress (351)                      |                                  |   |  |  |
| 20 TOTAL ASSETS AND OTHER DEBITS                            |                                  |   |  |  |
| <b>DEFERRED OUTFLOWS</b>                                    |                                  |   |  |  |
| 21 Deferred Outflows (501)                                  |                                  |   |  |  |
| <b>LIABILITIES</b>  |                                  |   |  |  |
| 22 Payable to Other Funds (601-606)                         |                                  |   |  |  |
| 23 Due to Other Governments (611)                           |                                  |   |  |  |
| 25 Other Current Liabilities (621-679)                      |                                  |   |  |  |
| 27 Other Liabilities (690 - 699)                            |                                  |   |  |  |
| 29 Notes Payable - Noncurrent (720)                         |                                  |   |  |  |
| 30 Lease Obligations Payable (730)                          |                                  |   |  |  |
| 32 Compensated Absences Payable (760)                       |                                  |   |  |  |
| 33 Net Pension Liability (770)                              |                                  |   |  |  |
| 35 TOTAL LIABILITIES  |                                  |   |  |  |
| <b>DEFERRED INFLOWS</b>                                     |                                  |   |  |  |
| 36 Deferred Inflows (680)                                   |                                  |   |  |  |
| <b>FUND BALANCE/EQUITY</b>                                  |                                  |   |  |  |
| 38 Reserve for Encumbrances (953)                           |                                  |   |  |  |
| 41 Unrestricted Net Assets (940)                            |                                  |   |  |  |
| 50 Invested in Capital Assets, Net of Related Debt          |                                  |   |  |  |
| 52 TOTAL FUND BALANCE/EQUITY                                |                                  |   |  |  |
| 53 TOTAL LIABILITIES AND FUND BALANCE                       |                                  |   |  |  |

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**42 Richland County**

**0750 Fairview Elem**

## Balance Sheet

|                                       |  | Instructional<br>Materials Ctr<br>Internal Service<br>Fund | Miscellaneous<br>Internal Service<br>Fund | Self Insurance<br>Fund - Health | Self Insurance Fund -<br>Liability |
|---------------------------------------|--|--|---|---------------------------------|------------------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (76)   | (77)                                      | (78)                            | (79)                               |
| <b>ASSETS AND OTHER DEBITS</b>        |  |  |   |                                 |                                    |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |  |   |                                 |                                    |
| 04                                    | Receivables from Other Funds (160-179)                   |  |   |                                 |                                    |
| 05                                    | Due From Other Governments (180)                         |  |   |                                 |                                    |
| 06                                    | Other Current Assets (190-210)                           |  |   |                                 |                                    |
| 07                                    | Inventories (220 & 230)                                  |  |   |                                 |                                    |
| 08                                    | Prepaid Expenses (240)                                   |  |   |                                 |                                    |
| 09                                    | Deposits (250)   |  |   |                                 |                                    |
| 10                                    | Land and Land Improvements (311-322)                     |  |   |                                 |                                    |
| 11                                    | Buildings and Building Improvements (331 & 332)          |  |   |                                 |                                    |
| 12                                    | Machinery and Equipment (341 & 342)                      |  |   |                                 |                                    |
| 13                                    | Construction Work in Progress (351)                      |  |   |                                 |                                    |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |  |   |                                 |                                    |
| <b>DEFERRED OUTFLOWS</b>              |  |  |   |                                 |                                    |
| 21                                    | Deferred Outflows (501)                                  |  |   |                                 |                                    |
| <b>LIABILITIES</b>                    |  |  |   |                                 |                                    |
| 22                                    | Payable to Other Funds (601-606)                         |  |   |                                 |                                    |
| 23                                    | Due to Other Governments (611)                           |  |   |                                 |                                    |
| 25                                    | Other Current Liabilities (621-679)                      |  |   |                                 |                                    |
| 27                                    | Other Liabilities (690 - 699)                            |  |   |                                 |                                    |
| 29                                    | Notes Payable - Noncurrent (720)                         |  |   |                                 |                                    |
| 30                                    | Lease Obligations Payable (730)                          |  |   |                                 |                                    |
| 32                                    | Compensated Absences Payable (760)                       |  |   |                                 |                                    |
| 33                                    | Net Pension Liability (770)                              |  |   |                                 |                                    |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |  |   |                                 |                                    |
| <b>DEFERRED INFLOWS</b>               |  |  |   |                                 |                                    |
| 36                                    | Deferred Inflows (680)                                   |  |   |                                 |                                    |
| <b>FUND BALANCE/EQUITY</b>            |  |  |   |                                 |                                    |
| 38                                    | Reserve for Encumbrances (953)                           |  |   |                                 |                                    |
| 39                                    | Reserve for Endowments (954)                             |  |   |                                 |                                    |
| 41                                    | Unrestricted Net Assets (940)                            |  |   |                                 |                                    |
| 48                                    | Fund Balance for Budget                                  |  |   |                                 |                                    |
| 50                                    | Invested in Capital Assets, Net of Related Debt          |  |   |                                 |                                    |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |  |   |                                 |                                    |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |  |   |                                 |                                    |

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0750-28504004

**\*\* Recalculated \*\***

**42 Richland County**

**0750 Fairview Elem**

## Balance Sheet

|                                       |  | Private Purpose<br>Trust (spend<br>interest only) | Interlocal<br>Agreement Fund | Student<br>Extracurricular<br>Activities Fund | Private Purpose<br>Trust (spend<br>principal & interest) |
|---------------------------------------|--|---|------------------------------|---|--|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (81)  | (82)                         | (84)  | (85)   |
| <b>ASSETS AND OTHER DEBITS</b>        |  |   |                              |   |  |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |   | 187,420.81                   |   |  |
| 04                                    | Receivables from Other Funds (160-179)                   |   |                              |   |  |
| 05                                    | Due From Other Governments (180)                         |   |                              |   |  |
| 06                                    | Other Current Assets (190-210)                           |   |                              |   |  |
| 07                                    | Inventories (220 & 230)                                  |   |                              |   |  |
| 08                                    | Prepaid Expenses (240)                                   |   |                              |   |  |
| 09                                    | Deposits (250)   |   |                              |   |  |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |   | 187,420.81                   |   |  |
| <b>DEFERRED OUTFLOWS</b>              |  |   |                              |   |  |
| 21                                    | Deferred Outflows (501)                                  |   |                              |   |  |
| <b>LIABILITIES</b>                    |  |   |                              |   |  |
| 22                                    | Payable to Other Funds (601-606)                         |   |                              |   |  |
| 23                                    | Due to Other Governments (611)                           |   |                              |   |  |
| 25                                    | Other Current Liabilities (621-679)                      |   |                              |   |  |
| 27                                    | Other Liabilities (690 - 699)                            |   |                              |   |  |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |   |                              |   |  |
| <b>DEFERRED INFLOWS</b>               |  |   |                              |   |  |
| 36                                    | Deferred Inflows (680)                                   |   |                              |   |  |
| <b>FUND BALANCE/EQUITY</b>            |  |   |                              |   |  |
| 37                                    | Reserve for Inventories (951)                            |   |                              |   |  |
| 38                                    | Reserve for Encumbrances (953)                           |   |                              |   |  |
| 39                                    | Reserve for Endowments (954)                             |   |                              |   |  |
| 45                                    | Assets Held in Trusts                                    |   | 187,420.81                   |   |  |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |   | 187,420.81                   |   |  |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |   | 187,420.81                   |   |  |



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**\*\* Recalculated \*\***

**42 Richland County**

**0750 Fairview Elem**

## Balance Sheet

|                                       |  | Payroll Fund | Claims Fund | Investment<br>Earnings Clearing<br>Fund | Retirement/COBRA<br>Insurance Fund |
|---------------------------------------|--|--------------|-------------|---|------------------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (86)         | (87)        | (88)                                    | (89)                               |
| <b>ASSETS AND OTHER DEBITS</b>        |  |              |             |   |                                    |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |              |             |   |                                    |
| 04                                    | Receivables from Other Funds (160-179)                   |              |             |   |                                    |
| 05                                    | Due From Other Governments (180)                         |              |             |   |                                    |
| 06                                    | Other Current Assets (190-210)                           |              |             |   |                                    |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |              |             |   |                                    |
| <b>LIABILITIES</b>                    |  |              |             |   |                                    |
| 22                                    | Payable to Other Funds (601-606)                         |              |             |   |                                    |
| 23                                    | Due to Other Governments (611)                           |              |             |   |                                    |
| 24                                    | Warrants Payable (620)                                   |              |             |   |                                    |
| 25                                    | Other Current Liabilities (621-679)                      |              |             |   |                                    |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |              |             |   |                                    |
| <b>FUND BALANCE/EQUITY</b>            |  |              |             |   |                                    |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |              |             |   |                                    |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |              |             |   |                                    |



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**\*\* Recalculated \*\***

**42 Richland County**

**0750 Fairview Elem**

## Balance Sheet

|                                       |  | Agency - A | Agency - B | Agency - C | Agency - D |
|---------------------------------------|--|------------|------------|------------|------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (90)       | (91)       | (92)       | (93)       |
| <b>ASSETS AND OTHER DEBITS</b>        |  |            |            |            |            |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |            |            |            |            |
| 04                                    | Receivables from Other Funds (160-179)                   |            |            |            |            |
| 05                                    | Due From Other Governments (180)                         |            |            |            |            |
| 06                                    | Other Current Assets (190-210)                           |            |            |            |            |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |            |            |            |            |
| <b>LIABILITIES</b>                    |  |            |            |            |            |
| 22                                    | Payable to Other Funds (601-606)                         |            |            |            |            |
| 23                                    | Due to Other Governments (611)                           |            |            |            |            |
| 24                                    | Warrants Payable (620)                                   |            |            |            |            |
| 25                                    | Other Current Liabilities (621-679)                      |            |            |            |            |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |            |            |            |            |
| <b>FUND BALANCE/EQUITY</b>            |  |            |            |            |            |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |            |            |            |            |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |            |            |            |            |



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**42 Richland County**

**0750 Fairview Elem**

## Balance Sheet

|                                       |  | Agency - E | Cafeteria/Flex Plan Fund |  |  |
|---------------------------------------|--|------------|--------------------------|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (94)       | (95)                     |  |  |
| <b>ASSETS AND OTHER DEBITS</b>        |  |            |                          |  |  |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |            |                          |  |  |
| 04                                    | Receivables from Other Funds (160-179)                   |            |                          |  |  |
| 05                                    | Due From Other Governments (180)                         |            |                          |  |  |
| 06                                    | Other Current Assets (190-210)                           |            |                          |  |  |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |            |                          |  |  |
| <b>LIABILITIES</b>                    |  |            |                          |  |  |
| 22                                    | Payable to Other Funds (601-606)                         |            |                          |  |  |
| 23                                    | Due to Other Governments (611)                           |            |                          |  |  |
| 24                                    | Warrants Payable (620)                                   |            |                          |  |  |
| 25                                    | Other Current Liabilities (621-679)                      |            |                          |  |  |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |            |                          |  |  |
| <b>FUND BALANCE/EQUITY</b>            |  |            |                          |  |  |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |            |                          |  |  |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |            |                          |  |  |



# Trustees' Financial Summary

FY2015-16

Submit ID: 0750-28504004

**\*\* Recalculated \*\***

42 Richland County

0750 Fairview Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |  |                     | Fund Code 01        |
|--|--|---------------------|---------------------|
| PRC  | Revenue  | 2015 Value          | 2016 Value          |
| 1111   | District Levy - Real Property                  | 130,503.20          | 64,049.98           |
| 1112   | District Levy - Personal Property              | 37,752.95           | 26,089.22           |
| 1113   | District Levy - Heavy Motor Vehicles           | 7,996.36            | 4,388.79            |
| 1114   | District Levy - Pers Prop/Mobile Homes         | 1,194.19            | 1,293.39            |
| 1190   | Penalties and Interest on Taxes                | 135.23              | 252.93              |
| 1510   | Interest Earnings                              | 2,046.29            | 3,013.14            |
| 1900   | Other Revenue from Local Sources               | 407.60              | 235.41              |
| 3110   | Direct State Aid                               | 568,258.72          | 600,127.81          |
| 3111   | Quality Educator                               | 48,154.86           | 46,010.14           |
| 3112   | At Risk Student                                | 3,670.11            | 4,816.68            |
| 3113   | Indian Education For All                       | 4,243.20            | 4,363.92            |
| 3114   | American Indian Achievement Gap                | 800.00              | 1,230.00            |
| 3115   | State Spec Ed Allowable Cost Pymt to Districts | 38,739.57           | 37,071.60           |
| 3116   | Data For Achievement                           | 3,120.00            | 4,180.00            |
| 3118   | Natural Resource Development                   | 4,049.50            | 6,737.39            |
| 3120   | State Guaranteed Tax Base Aid                  | 61,257.37           | 52,225.56           |
| 3444   | State School Block Grant                       | 37,302.07           | 37,302.07           |
| 3445   | State Combined Fund School Block Grant         | 317.23              | 317.23              |
| 3446   | SB96 Block Grant Reimbursement                 | 5,526.57            | 0.00                |
| 3460   | Montana Oil and Gas Tax                        | 466,565.66          | 586,118.00          |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |  | <b>1,422,040.68</b> | <b>1,479,823.26</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |         |   |   |            | Fund Code 01 |  |
|---|---------|---|---|------------|--------------|--|
| PRC   | Program | Function  | Object  | 2015 Value | 2016 Value   |  |
|   | 1XX     | Regular Education Programs - Elementary/Secondary |   |            |              |  |
|   |         | 1XXX  | Instruction                                       |            |              |  |
|   |         |   | 1XX Personal Services - Salaries                  | 632,907.73 | 677,211.68   |  |
|   |         |   | 2XX Personal Services - Employee Benefits         | 105,492.77 | 123,315.91   |  |
|   |         |   | 3XX Purchased Professional and Technical Services | 6,150.00   | 7,349.89     |  |
|   |         |   | 4XX Purchased Property Services                   | 2,931.00   | 0.00         |  |
|   |         |   | 5XX Other Purchased Services                      | 1,751.74   | 2,516.96     |  |
|   |         |   | 6XX Supplies and Materials                        | 77,947.19  | 69,449.24    |  |
|   |         |   | 810 Dues and Fees                                 | 657.00     | 4,336.00     |  |
|   |         |   | 8XX Other Expenditures                            | 0.00       | 24,600.00    |  |
|   |         | 222X  | Educational Media Services                        |            |              |  |
|   |         |   | 1XX Personal Services - Salaries                  | 17,378.17  | 24,173.17    |  |
|   |         |   | 2XX Personal Services - Employee Benefits         | 4,816.57   | 8,343.18     |  |
|   |         |   | 5XX Other Purchased Services                      | 0.00       | 35.90        |  |

# Trustees' Financial Summary

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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |   |   |                            |            | Fund Code 01 |
|---|---|---|----------------------------|------------|--------------|
| PRC   | Program   | Function  | Object                     | 2015 Value | 2016 Value   |
|   |   |   | 6XX Supplies and Materials | 7,817.68   | 9,194.06     |
|   |   | <b>23XX Support Services - General Administration</b>               |                            |            |              |
|   |   | 1XX Personal Services - Salaries                                    |                            | 21,677.50  | 20,155.00    |
|   |   | 2XX Personal Services - Employee Benefits                           |                            | 5,615.27   | 5,523.94     |
|   |   | 3XX Purchased Professional and Technical Services                   |                            | 12,800.45  | 6,700.21     |
|   |   | 4XX Purchased Property Services                                     |                            | 0.00       | 12,926.49    |
|   |   | 5XX Other Purchased Services  |                            | 15,264.96  | 11,862.12    |
|   |   | 6XX Supplies and Materials  |                            | 3,542.10   | 2,957.65     |
|   |   | 7XX Property and Equipment Acquisition                              |                            | 6,459.36   | 0.00         |
|   |   | 810 Dues and Fees   |                            | 4,233.50   | 7,922.00     |
|   |   | <b>24XX Support Services - School Administration</b>                |                            |            |              |
|   |   | 1XX Personal Services - Salaries                                    |                            | 77,223.03  | 79,807.83    |
|   |   | 2XX Personal Services - Employee Benefits                           |                            | 16,410.05  | 21,805.29    |
|   |   | 3XX Purchased Professional and Technical Services                   |                            | 700.00     | 5,949.60     |
|   |   | 5XX Other Purchased Services  |                            | 770.59     | 2,129.59     |
|   |   | 6XX Supplies and Materials  |                            | 3,908.47   | 6,546.55     |
|   |   | 810 Dues and Fees   |                            | 1,100.00   | 445.00       |
|   |   | <b>25XX Support Services - Business</b>                             |                            |            |              |
|   |   | 1XX Personal Services - Salaries                                    |                            | 18,500.65  | 22,275.45    |
|   |   | 2XX Personal Services - Employee Benefits                           |                            | 2,794.61   | 3,073.41     |
|   |   | 3XX Purchased Professional and Technical Services                   |                            | 8,959.20   | 13,042.58    |
|   |   | 5XX Other Purchased Services  |                            | 2,387.89   | 2,601.18     |
|   |   | 6XX Supplies and Materials  |                            | 1,291.76   | 2,666.79     |
|   |   | 810 Dues and Fees   |                            | 439.04     | 2,486.00     |
|   |   | <b>26XX Operation and Maintenance of Plant Services</b>             |                            |            |              |
|   |   | 1XX Personal Services - Salaries                                    |                            | 56,220.09  | 50,024.46    |
|   |   | 2XX Personal Services - Employee Benefits                           |                            | 9,076.37   | 7,462.01     |
|   |   | 4XX Purchased Property Services                                     |                            | 46,198.39  | 40,713.20    |
|   |   | 5XX Other Purchased Services  |                            | 16,000.00  | 7,475.00     |
|   |   | 6XX Supplies and Materials  |                            | 11,132.05  | 17,956.21    |
|   | <b>280 Special Education - Local and State</b>                              |   |                            |            |              |
|   | <b>1XXX Instruction</b>   |   |                            |            |              |
|   |   | 1XX Personal Services - Salaries                                    |                            | 73,084.02  | 87,557.61    |
|   |   | 2XX Personal Services - Employee Benefits                           |                            | 7,614.99   | 5,131.23     |
|   |   | 5XX Other Purchased Services  |                            | 0.00       | 922.03       |
|   |   | 6XX Supplies and Materials  |                            | 575.41     | 4,343.40     |
|   | <b>62XX Resources Transferred to Other School Districts or Cooperatives</b> |   |                            |            |              |
|   |   | 920 Resources Transferred to Other School Districts or Cooperatives |                            | 4,318.47   | 4,823.37     |
|   | <b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>      |   |                            |            |              |
|   | <b>1XXX Instruction</b>   |   |                            |            |              |
|   |   | 1XX Personal Services - Salaries                                    |                            | 20,216.26  | 22,215.43    |
|   |   | 2XX Personal Services - Employee Benefits                           |                            | 2,720.48   | 3,574.14     |





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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:              |  |  |   |                     | Fund Code 01        |  |
|--|--|--|---|---------------------|---------------------|--|
| PRC  | Program  | Function                                 | Object                                    | 2015 Value          | 2016 Value          |  |
|  |  |  | 6XX Supplies and Materials                | 4,056.25            | 3,279.70            |  |
|  | <b>710 School Sponsored Extracurricular Activities</b> |  |   |                     |                     |  |
|  |  | <b>34XX Extracurricular - Activities</b> |   |                     |                     |  |
|  |  |  | 1XX Personal Services - Salaries          | 6,523.25            | 8,890.28            |  |
|  |  |  | 2XX Personal Services - Employee Benefits | 252.23              | 490.92              |  |
|  |  |  | 5XX Other Purchased Services              | 901.49              | 3,293.29            |  |
|  |  |  | 6XX Supplies and Materials                | 593.47              | 0.00                |  |
|  | <b>720 School Sponsored Athletics</b>                  |  |   |                     |                     |  |
|  |  | <b>35XX Extracurricular - Athletics</b>  |   |                     |                     |  |
|  |  |  | 1XX Personal Services - Salaries          | 15,443.50           | 20,882.50           |  |
|  |  |  | 2XX Personal Services - Employee Benefits | 375.89              | 782.23              |  |
|  |  |  | 5XX Other Purchased Services              | 102.00              | 387.50              |  |
|  |  |  | 6XX Supplies and Materials                | 1,744.87            | 5,051.13            |  |
|  | <b>910 Food Services</b>                               |  |   |                     |                     |  |
|  |  | <b>31XX Food Services</b>                |   |                     |                     |  |
|  |  |  | 1XX Personal Services - Salaries          | 62,155.41           | 8,185.02            |  |
|  |  |  | 2XX Personal Services - Employee Benefits | 17,884.37           | 2,256.98            |  |
|  |  |  | 6XX Supplies and Materials                | 178.07              | 745.03              |  |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |  |  |   | <b>1,419,295.61</b> | <b>1,487,845.34</b> |  |

| Schedule Of Changes Worksheet  |      |                |      |      | Fund Code 01 |     |
|--|------|----------------|------|------|--------------|-----|
| Beginning Fund Balance   |      |                |      |      | 19,655.39    | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      | 1,479,823.26 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      | 1,487,845.34 | (3) |
| Increase/Decrease of Reserve for Inventories                                       |      |                |      |      |              |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4a) | 0.00         |     |
| Increase/Decrease of Reserve for Encumbrances                                      |      |                |      |      |              |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4b) | 0.00         |     |
|  |      |                |      |      | 0.00         | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |      |                |      |      | 11,633.31    | (5) |

# Trustees' Financial Summary

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**42 Richland County**

**0750 Fairview Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

| PRC  | Revenue                                     | 2015 Value        | 2016 Value        |
|--|---|-------------------|-------------------|
|  | 1111 District Levy - Real Property          | 162,817.79        | 92,994.84         |
|  | 1112 District Levy - Personal Property      | 48,432.92         | 37,019.43         |
|  | 1113 District Levy - Heavy Motor Vehicles   | 11,123.05         | 6,096.96          |
|  | 1114 District Levy - Pers Prop/Mobile Homes | 1,677.93          | 1,733.25          |
|  | 1190 Penalties and Interest on Taxes        | 195.54            | 337.70            |
|  | 1510 Interest Earnings                      | 1,198.30          | 1,319.32          |
|  | 1900 Other Revenue from Local Sources       | 130.97            | 3,796.03          |
|  | 2220 County On-Schedule Trans Reimb         | 24,613.05         | 23,000.64         |
|  | 3210 State On-Schedule Trans Reimb          | 24,613.05         | 23,000.64         |
|  | 3444 State School Block Grant               | 14,369.60         | 14,369.60         |
|  | 3446 SB96 Block Grant Reimbursement         | 9,721.41          | 0.00              |
|  | 3460 Montana Oil and Gas Tax                | 30,000.00         | 0.00              |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |   | <b>328,893.61</b> | <b>203,668.41</b> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

| PRC  | Program  | Function  | Object                                    | 2015 Value        | 2016 Value        |
|--|--|---|---|-------------------|-------------------|
|  | <b>1XX Regular Education Programs - Elementary/Secondary</b> |   |   |                   |                   |
|  |  | <b>23XX Support Services - General Administration</b>   |   |                   |                   |
|  |  |   | 1XX Personal Services - Salaries          | 13,081.25         | 12,162.50         |
|  |  |   | 2XX Personal Services - Employee Benefits | 3,388.76          | 3,333.39          |
|  |  | <b>24XX Support Services - School Administration</b>    |   |                   |                   |
|  |  |   | 1XX Personal Services - Salaries          | 7,201.70          | 6,963.00          |
|  |  |   | 2XX Personal Services - Employee Benefits | 3,033.18          | 5,077.50          |
|  |  | <b>25XX Support Services - Business</b>                 |   |                   |                   |
|  |  |   | 1XX Personal Services - Salaries          | 11,164.80         | 12,290.44         |
|  |  |   | 2XX Personal Services - Employee Benefits | 1,686.64          | 1,679.91          |
|  |  | <b>26XX Operation and Maintenance of Plant Services</b> |   |                   |                   |
|  |  |   | 1XX Personal Services - Salaries          | 33.57             | 1,445.27          |
|  |  |   | 2XX Personal Services - Employee Benefits | 2.28              | 181.37            |
|  |  |   | 4XX Purchased Property Services           | 1,729.26          | 2,512.38          |
|  |  |   | 5XX Other Purchased Services              | 10,000.00         | 8,500.00          |
|  |  |   | 6XX Supplies and Materials                | 257.76            | 0.00              |
|  |  |   | 7XX Property and Equipment Acquisition    | 0.00              | 8,994.00          |
|  |  | <b>27XX Student Transportation Services</b>             |   |                   |                   |
|  |  |   | 5XX Other Purchased Services              | 259,189.94        | 240,916.89        |
|  |  |   | 6XX Supplies and Materials                | 200.00            | 0.00              |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |  |   |   | <b>310,969.14</b> | <b>304,056.65</b> |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0750-28504004

**\*\* Recalculated \*\***

**42 Richland County**

**0750 Fairview Elem**

## Schedule Of Changes Worksheet

**Fund Code 10**

|  |      |                |      |      |            |     |
|--|------|----------------|------|------|------------|-----|
| Beginning Fund Balance   |      |                |      |      | 249,276.38 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      | 203,668.41 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      | 304,056.65 | (3) |
| Increase/Decrease of Reserve for Inventories                                       |      |                |      |      |            |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4a) | 0.00       |     |
| Increase/Decrease of Reserve for Encumbrances                                      |      |                |      |      |            |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4b) | 0.00       |     |
|  |      |                |      |      | 0.00       | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |      |                |      |      | 148,888.14 | (5) |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0750-28504004

**\*\* Recalculated \*\***

**42 Richland County**

**0750 Fairview Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

| PRC  | Revenue                                     | 2015 Value    | 2016 Value       |
|--|---|---------------|------------------|
|  | 1111 District Levy - Real Property          | 0.00          | 31,096.21        |
|  | 1112 District Levy - Personal Property      | 0.00          | 10,496.01        |
|  | 1113 District Levy - Heavy Motor Vehicles   | 0.00          | 1,440.33         |
|  | 1114 District Levy - Pers Prop/Mobile Homes | 0.00          | 266.13           |
|  | 1190 Penalties and Interest on Taxes        | 0.00          | 32.14            |
|  | 1510 Interest Earnings                      | 759.56        | 1,130.13         |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |   | <u>759.56</u> | <u>44,460.95</u> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

| PRC  | Program   | Function                               | Object | 2015 Value  | 2016 Value       |
|--|---|--|--------|-------------|------------------|
|  | 1XX Regular Education Programs - Elementary/Secondary |  |        |             |                  |
|  | 27XX Student Transportation Services                  |  |        |             |                  |
|  |   | 7XX Property and Equipment Acquisition |        | 0.00        | 39,075.00        |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |   |  |        | <u>0.00</u> | <u>39,075.00</u> |

#### Schedule Of Changes Worksheet Fund Code 11

|  |      |                |      |      |            |     |
|--|------|----------------|------|------|------------|-----|
| Beginning Fund Balance   |      |                |      |      | 146,177.55 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      | 44,460.95  | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      | 39,075.00  | (3) |
| Increase/Decrease of Reserve for Inventories                                       |      |                |      |      |            |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4a) | 0.00       |     |
| Increase/Decrease of Reserve for Encumbrances                                      |      |                |      |      |            |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4b) | 0.00       |     |
|  |      |                |      |      | 0.00       | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |      |                |      |      | 151,563.50 | (5) |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0750-28504004

**\*\* Recalculated \*\***

**42 Richland County**

**0750 Fairview Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

| PRC  | Revenue                               | 2015 Value        | 2016 Value       |
|--|---------------------------------------|-------------------|------------------|
|  | 1510 Interest Earnings                | 34.12             | 103.71           |
|  | 1621 Lunch Sales                      | 51,270.65         | 50,034.25        |
|  | 1900 Other Revenue from Local Sources | 14,807.61         | 366.23           |
|  | 3220 State Food Services Match        | 500.85            | 212.08           |
|  | 4550 Federal Child Nutrition          | 38,989.90         | 42,819.88        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                       | <b>105,603.13</b> | <b>93,536.15</b> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

| PRC  | Program                  | Function                  | Object  | 2015 Value       | 2016 Value       |
|--|--------------------------|---------------------------|---|------------------|------------------|
|  | <b>910 Food Services</b> |                           |   |                  |                  |
|  |                          | <b>31XX Food Services</b> |   |                  |                  |
|  |                          |                           | 3XX Purchased Professional and Technical Services | 2,500.00         | 0.00             |
|  |                          |                           | 4XX Purchased Property Services                   | 968.51           | 99.13            |
|  |                          |                           | 6XX Supplies and Materials                        | 90,793.24        | 91,548.70        |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |                          |                           |   | <b>94,261.75</b> | <b>91,647.83</b> |

#### Schedule Of Changes Worksheet

Fund Code 12

|  |           |      |
|--|-----------|------|
| Beginning Fund Balance   | 13,223.78 | (1)  |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 93,536.15 | (2)  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 91,647.83 | (3)  |
| Increase/Decrease of Reserve for Inventories                                       |           |      |
| This Year  | 0.00      |      |
| Less Last Year   | 0.00      | (4a) |
| Increase/Decrease of Reserve for Encumbrances                                      |           |      |
| This Year  | 0.00      |      |
| Less Last Year   | 0.00      | (4b) |
|  | 0.00      | (4)  |
| Ending Fund Balance (1 + 2 - 3 + 4)  | 15,112.10 | (5)  |



# Trustees' Financial Summary

FY2015-16

Submit ID: 0750-28504004

**\*\* Recalculated \*\***

42 Richland County

0750 Fairview Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:       |                                     |            | Fund Code 14 |
|---|-------------------------------------|------------|--------------|
| PRC   | Revenue                             | 2015 Value | 2016 Value   |
|   | 1510 Interest Earnings              | 474.47     | 1,264.72     |
|   | 2240 County Retirement Distribution | 213,231.00 | 185,429.12   |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: |                                     | 213,705.47 | 186,693.84   |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:       |         |  |   |            | Fund Code 14 |  |
|---|---------|--|---|------------|--------------|--|
| PRC   | Program | Function   | Object                                      | 2015 Value | 2016 Value   |  |
|   | 1XX     | Regular Education Programs - Elementary/Secondary                    |   |            |              |  |
|   |         | 1XXX   | Instruction                                 |            |              |  |
|   |         |  | 2XX Personal Services - Employee Benefits   | 101,053.26 | 109,644.50   |  |
|   |         | 222X   | Educational Media Services                  |            |              |  |
|   |         |  | 2XX Personal Services - Employee Benefits   | 2,666.08   | 3,800.34     |  |
|   |         | 23XX   | Support Services - General Administration   |            |              |  |
|   |         |  | 2XX Personal Services - Employee Benefits   | 5,696.99   | 5,325.94     |  |
|   |         | 24XX   | Support Services - School Administration    |            |              |  |
|   |         |  | 2XX Personal Services - Employee Benefits   | 13,071.14  | 13,524.59    |  |
|   |         | 25XX   | Support Services - Business                 |            |              |  |
|   |         |  | 2XX Personal Services - Employee Benefits   | 4,658.76   | 5,529.38     |  |
|   |         | 26XX   | Operation and Maintenance of Plant Services |            |              |  |
|   |         |  | 2XX Personal Services - Employee Benefits   | 7,157.08   | 6,396.76     |  |
|   | 280     | Special Education - Local and State                                  |   |            |              |  |
|   |         | 1XXX   | Instruction                                 |            |              |  |
|   |         |  | 2XX Personal Services - Employee Benefits   | 11,553.21  | 13,868.21    |  |
|   | 391     | State Career & Technical Ed Entitlement - Agriculture                |   |            |              |  |
|   |         | 1XXX   | Instruction                                 |            |              |  |
|   |         |  | 2XX Personal Services - Employee Benefits   | 1,766.70   | 1,884.64     |  |
|   | 394     | State Career & Technical Ed Entitlement - Family & Consumer Sciences |   |            |              |  |
|   |         | 1XXX   | Instruction                                 |            |              |  |
|   |         |  | 2XX Personal Services - Employee Benefits   | 1,427.06   | 1,696.09     |  |
|   | 710     | School Sponsored Extracurricular Activities                          |   |            |              |  |
|   |         | 34XX   | Extracurricular - Activities                |            |              |  |
|   |         |  | 2XX Personal Services - Employee Benefits   | 999.66     | 1,382.48     |  |
|   | 720     | School Sponsored Athletics   |   |            |              |  |
|   |         | 35XX   | Extracurricular - Athletics                 |            |              |  |
|   |         |  | 2XX Personal Services - Employee Benefits   | 1,365.72   | 2,193.07     |  |
|   | 910     | Food Services  |   |            |              |  |
|   |         | 31XX   | Food Services                               |            |              |  |
|   |         |  | 2XX Personal Services - Employee Benefits   | 8,967.43   | 1,183.94     |  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |         |  |   | 160,383.09 | 166,429.94   |  |



# Trustees' Financial Summary

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Submit ID: 0750-28504004

**\*\* Recalculated \*\***

**42 Richland County**

**0750 Fairview Elem**

## Schedule Of Changes Worksheet

**Fund Code 14**

|  |      |                |      |      |            |     |
|--|------|----------------|------|------|------------|-----|
| Beginning Fund Balance   |      |                |      |      | 94,466.88  | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      | 186,693.84 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      | 166,429.94 | (3) |
| Increase/Decrease of Reserve for Inventories                                       |      |                |      |      |            |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4a) | 0.00       |     |
| Increase/Decrease of Reserve for Encumbrances                                      |      |                |      |      |            |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4b) | 0.00       |     |
|  |      |                |      |      | 0.00       | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |      |                |      |      | 114,730.78 | (5) |



# Trustees' Financial Summary

**FY2015-16**

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**42 Richland County**

**0750 Fairview Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:       |  | Fund Code 15 |
|---|--|--------------|
| PRC   | Revenue  | 2016 Value   |
| 126   | Misc   |              |
|   | 1510 Interest Earnings   | 179.62       |
|   | 1900 Other Revenue from Local Sources                          | 12,026.84    |
| 304   | P Card Dividend  |              |
|   | 1900 Other Revenue from Local Sources                          | 1,536.50     |
| 324   | WASP Donation  |              |
|   | 1900 Other Revenue from Local Sources                          | 300.00       |
| 335   | MBI  |              |
|   | 1900 Other Revenue from Local Sources                          | 901.60       |
| 392   | Title IV, Part B, 21st Century                                 |              |
|   | 4340 Title IV, Part B, 21st Century Community Learning Centers | 169,311.00   |
| 393   | Title I Improving Basic Programs                               |              |
|   | 4200 Title I, Part A, Improving Basic Programs                 | 65,635.00    |
| 397   | Prairie View Contingency Fund                                  |              |
|   | 1900 Other Revenue from Local Sources                          | 8,052.80     |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: |  | 257,943.36   |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |   |   |        | Fund Code 15               |
|---|---|---|--------|----------------------------|
| PRC   | Program   | Function  | Object | 2015 Value      2016 Value |
| 126   | Misc  |   |        |                            |
|   | 1XX Regular Education Programs - Elementary/Secondary |   |        |                            |
|   | 1XXX Instruction                                      |   |        |                            |
|   |   | 1XX Personal Services - Salaries                  |        | 3,380.00                   |
|   |   | 2XX Personal Services - Employee Benefits         |        | 732.25                     |
|   |   | 5XX Other Purchased Services                      |        | 1,055.96                   |
|   |   | 6XX Supplies and Materials                        |        | 9,088.41                   |
|   | 24XX Support Services - School Administration         |   |        |                            |
|   |   | 3XX Purchased Professional and Technical Services |        | 2,807.95                   |
|   |   | 6XX Supplies and Materials                        |        | 228.72                     |
|   | 280 Special Education - Local and State               |   |        |                            |
|   | 1XXX Instruction                                      |   |        |                            |
|   |   | 1XX Personal Services - Salaries                  |        | 1,682.63                   |
|   |   | 2XX Personal Services - Employee Benefits         |        | 296.19                     |
|   |   | 126 Subtotal                                      |        | 19,272.11                  |
| 304   | P Card Dividend                                       |   |        |                            |
|   | 1XX Regular Education Programs - Elementary/Secondary |   |        |                            |
|   | 25XX Support Services - Business                      |   |        |                            |
|   |   | 5XX Other Purchased Services                      |        | 2,407.03                   |
|   |   | 304 Subtotal                                      |        | 2,407.03                   |





# Trustees' Financial Summary

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**\*\* Recalculated \*\***

**42 Richland County**

**0750 Fairview Elem**

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |                                 |   |   |            | Fund Code 15      |
|---|---------------------------------|---|---|------------|-------------------|
| PRC   | Program                         | Function  | Object  | 2015 Value | 2016 Value        |
| 335   | MBI                             |   |   |            |                   |
|   | 1XX                             | Regular Education Programs - Elementary/Secondary         |   |            |                   |
|   | 1XXX                            | Instruction   |   |            |                   |
|   |                                 | 5XX   | Other Purchased Services                      |            | 404.22            |
|   |                                 | 6XX   | Supplies and Materials                        |            | 2,367.86          |
|   |                                 |   | <b>335 Subtotal</b>                           |            | <u>2,772.08</u>   |
| 370   | EMC Safety Dividend             |   |   |            |                   |
|   | 1XX                             | Regular Education Programs - Elementary/Secondary         |   |            |                   |
|   | 1XXX                            | Instruction   |   |            |                   |
|   |                                 | 3XX   | Purchased Professional and Technical Services |            | 1,762.80          |
|   | 24XX                            | Support Services - School Administration                  |   |            |                   |
|   |                                 | 3XX   | Purchased Professional and Technical Services |            | 1,761.85          |
|   |                                 |   | <b>370 Subtotal</b>                           |            | <u>3,524.65</u>   |
| 377   | Title IV, Part B, 21st Century  |   |   |            |                   |
|   | 434                             | Title IV, Part B, 21st Century Community Learning Centers |   |            |                   |
|   | 21XX                            | Support Services - Students                               |   |            |                   |
|   |                                 | 1XX   | Personal Services - Salaries                  |            | 14,465.33         |
|   |                                 | 2XX   | Personal Services - Employee Benefits         |            | 1,849.81          |
|   |                                 | 5XX   | Other Purchased Services                      |            | 1,013.70          |
|   |                                 | 6XX   | Supplies and Materials                        |            | 6,449.50          |
|   |                                 |   | <b>377 Subtotal</b>                           |            | <u>23,778.34</u>  |
| 384   | Rural Low Income (Title VI-B-2) |   |   |            |                   |
|   | 1XX                             | Regular Education Programs - Elementary/Secondary         |   |            |                   |
|   | 1XXX                            | Instruction   |   |            |                   |
|   |                                 | 3XX   | Purchased Professional and Technical Services |            | 9,691.00          |
|   |                                 |   | <b>384 Subtotal</b>                           |            | <u>9,691.00</u>   |
| 385   | Rural Low Income (Title VI-B-2) |   |   |            |                   |
|   | 1XX                             | Regular Education Programs - Elementary/Secondary         |   |            |                   |
|   | 1XXX                            | Instruction   |   |            |                   |
|   |                                 | 3XX   | Purchased Professional and Technical Services |            | 1,634.65          |
|   |                                 |   | <b>385 Subtotal</b>                           |            | <u>1,634.65</u>   |
| 392   | Title IV, Part B, 21st Century  |   |   |            |                   |
|   | 434                             | Title IV, Part B, 21st Century Community Learning Centers |   |            |                   |
|   | 21XX                            | Support Services - Students                               |   |            |                   |
|   |                                 | 1XX   | Personal Services - Salaries                  |            | 101,536.55        |
|   |                                 | 2XX   | Personal Services - Employee Benefits         |            | 19,212.13         |
|   |                                 | 5XX   | Other Purchased Services                      |            | 13,311.00         |
|   |                                 | 6XX   | Supplies and Materials                        |            | 14,540.00         |
|   |                                 |   | <b>392 Subtotal</b>                           |            | <u>148,599.68</u> |



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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## Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

| PRC  | Program                                       | Function | Object                                | 2015 Value | 2016 Value        |
|--|---|----------|---------------------------------------|------------|-------------------|
| 393  | Title I Improving Basic Programs              |          |                                       |            |                   |
|  | 420 Title I, Part A, Improving Basic Programs |          |                                       |            |                   |
|  | 1XXX Instruction                              |          |                                       |            |                   |
|  |   | 1XX      | Personal Services - Salaries          |            | 59,901.89         |
|  |   | 2XX      | Personal Services - Employee Benefits |            | 11,448.97         |
|  |   | 6XX      | Supplies and Materials                |            | 675.55            |
|  |   |          | <b>393 Subtotal</b>                   |            | <b>72,026.41</b>  |
| 397  | Prairie View Contingency Fund                 |          |                                       |            |                   |
|  | 280 Special Education - Local and State       |          |                                       |            |                   |
|  | 1XXX Instruction                              |          |                                       |            |                   |
|  |   | 1XX      | Personal Services - Salaries          |            | 5,907.63          |
|  |   | 2XX      | Personal Services - Employee Benefits |            | 1,183.14          |
|  |   | 6XX      | Supplies and Materials                |            | 962.03            |
|  |   |          | <b>397 Subtotal</b>                   |            | <b>8,052.80</b>   |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |   |          |                                       |            | <b>291,758.75</b> |

## Schedule Of Changes Worksheet

Fund Code 15

|   |            |     |
|---|------------|-----|
| Beginning Fund Balance  | 90,135.58  | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In            | 257,943.36 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out          | 291,758.75 | (3) |
| Increase/Decrease of Reserve for Inventories  |            |     |
| This Year                      0.00      Less Last Year                      0.00      (4a) | 0.00       |     |
| Increase/Decrease of Reserve for Encumbrances   |            |     |
| This Year                      0.00      Less Last Year                      0.00      (4b) | 0.00       |     |
|   | 0.00       | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)   | 56,320.19  | (5) |

## Project Reporter Summaries

| Project Reporter                     | Revenues   | Expenditures | Difference |
|--------------------------------------|------------|--------------|------------|
| 126 Misc                             | 12,206.46  | 19,272.11    | -7,065.65  |
| 304 P Card Dividend                  | 1,536.50   | 2,407.03     | -870.53    |
| 324 WASP Donation                    | 300.00     | 0.00         | 300.00     |
| 335 MBI                              | 901.60     | 2,772.08     | -1,870.48  |
| 370 EMC Safety Dividend              | 0.00       | 3,524.65     | -3,524.65  |
| 377 Title IV, Part B, 21st Century   | 0.00       | 23,778.34    | -23,778.34 |
| 384 Rural Low Income (Title VI-B-2)  | 0.00       | 9,691.00     | -9,691.00  |
| 385 Rural Low Income (Title VI-B-2)  | 0.00       | 1,634.65     | -1,634.65  |
| 392 Title IV, Part B, 21st Century   | 169,311.00 | 148,599.68   | 20,711.32  |
| 393 Title I Improving Basic Programs | 65,635.00  | 72,026.41    | -6,391.41  |



# Trustees' Financial Summary

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**42 Richland County**

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## Project Reporter Summaries

### Project Reporter

397 Prairie View Contingency Fund

### Total

| Revenues   | Expenditures | Difference |
|------------|--------------|------------|
| 8,052.80   | 8,052.80     | 0.00       |
| 257,943.36 | 291,758.75   | -33,815.39 |



# Trustees' Financial Summary

**FY2015-16**

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**\*\* Recalculated \*\***

**42 Richland County**

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |                                       |                  | Fund Code 20     |
|--|---------------------------------------|------------------|------------------|
| PRC  | Revenue                               | 2015 Value       | 2016 Value       |
|  | 1510 Interest Earnings                | 50.20            | 42.94            |
|  | 1900 Other Revenue from Local Sources | 0.00             | 800.00           |
|  | 1910 Rentals                          | 36,269.83        | 28,879.36        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                       | <b>36,320.03</b> | <b>29,722.30</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:       |         |   |   |                             | Fund Code 20 |           |
|---|---------|---|---|-----------------------------|--------------|-----------|
| PRC   | Program | Function  | Object                                      | 2015 Value                  | 2016 Value   |           |
|   | 1XX     | Regular Education Programs - Elementary/Secondary |   |                             |              |           |
|   |         | 26XX  | Operation and Maintenance of Plant Services |                             |              |           |
|   |         |   | 4XX   | Purchased Property Services | 28,885.73    | 27,422.03 |
|   |         |   | 6XX   | Supplies and Materials      | 6,042.95     | 6,568.94  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |         |   |   | 34,928.68                   | 33,990.97    |           |

| Schedule Of Changes Worksheet  |      |                |           | Fund Code 20  |
|--|------|----------------|-----------|---------------|
| Beginning Fund Balance   |      |                |           | 9,254.75 (1)  |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |           | 29,722.30 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |           | 33,990.97 (3) |
| Increase/Decrease of Reserve for Inventories                                       |      |                |           |               |
| This Year  | 0.00 | Less Last Year | 0.00 (4a) | 0.00          |
| Increase/Decrease of Reserve for Encumbrances                                      |      |                |           |               |
| This Year  | 0.00 | Less Last Year | 0.00 (4b) | 0.00          |
|  |      |                |           | 0.00 (4)      |
| Ending Fund Balance (1 + 2 - 3 + 4)  |      |                |           | 4,986.08 (5)  |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0750-28504004

**\*\* Recalculated \*\***

**42 Richland County**

**0750 Fairview Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

| PRC  | Revenue                | 2015 Value   | 2016 Value   |
|--|------------------------|--------------|--------------|
|  | 1510 Interest Earnings | 28.80        | 43.27        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                        | <u>28.80</u> | <u>43.27</u> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

| PRC  | Program | Function | Object | 2015 Value  | 2016 Value  |
|--|---------|----------|--------|-------------|-------------|
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |         |          |        | <u>0.00</u> | <u>0.00</u> |

#### Schedule Of Changes Worksheet Fund Code 21

|  |      |                |      |      |              |
|--|------|----------------|------|------|--------------|
| Beginning Fund Balance   |      |                |      |      | 5,542.81 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      | 43.27 (2)    |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      | 0.00 (3)     |
| Increase/Decrease of Reserve for Inventories                                       |      |                |      |      |              |
| This Year  | 0.00 | Less Last Year | 0.00 | (4a) | 0.00         |
| Increase/Decrease of Reserve for Encumbrances                                      |      |                |      |      |              |
| This Year  | 0.00 | Less Last Year | 0.00 | (4b) | 0.00         |
|  |      |                |      |      | 0.00 (4)     |
| Ending Fund Balance (1 + 2 - 3 + 4)  |      |                |      |      | 5,586.08 (5) |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0750-28504004

**\*\* Recalculated \*\***

**42 Richland County**

**0750 Fairview Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:       |                           |            |            | Fund Code 28 |
|---|---------------------------|------------|------------|--------------|
| PRC   | Revenue                   | 2015 Value | 2016 Value |              |
|   | 1510 Interest Earnings    | 7.11       | 20.33      |              |
|   | 3281 State Technology Aid | 1,321.20   | 1,339.73   |              |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: |                           | 1,328.31   | 1,360.06   |              |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:       |   |                            |        |            | Fund Code 28 |
|---|---|----------------------------|--------|------------|--------------|
| PRC   | Program   | Function                   | Object | 2015 Value | 2016 Value   |
|   | 1XX Regular Education Programs - Elementary/Secondary |                            |        |            |              |
|   | 1XXX Instruction                                      |                            |        |            |              |
|   |   | 6XX Supplies and Materials |        | 500.00     | 0.00         |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |   |                            |        | 500.00     | 0.00         |

| Schedule Of Changes Worksheet  |           |      |                |      |      | Fund Code 28 |
|--|-----------|------|----------------|------|------|--------------|
| Beginning Fund Balance   |           |      |                |      |      | 1,349.00 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |      |                |      |      | 1,360.06 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |      |                |      |      | 0.00 (3)     |
| Increase/Decrease of Reserve for Inventories                                       |           |      |                |      |      |              |
|  | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00         |
| Increase/Decrease of Reserve for Encumbrances                                      |           |      |                |      |      |              |
|  | This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00         |
|  |           |      |                |      |      | 0.00 (4)     |
| Ending Fund Balance (1 + 2 - 3 + 4)  |           |      |                |      |      | 2,709.06 (5) |

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0750-28504004

**\*\* Recalculated \*\***

**42 Richland County**

**0750 Fairview Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

| PRC  | Revenue                      | 2015 Value        | 2016 Value        |
|--|------------------------------|-------------------|-------------------|
|  | 1510 Interest Earnings       | 1,973.16          | 4,128.02          |
|  | 3460 Montana Oil and Gas Tax | 300,000.00        | 735,650.00        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                              | <u>301,973.16</u> | <u>739,778.02</u> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

| PRC  | Program  | Function | Object  | 2015 Value        | 2016 Value        |
|--|--|----------|---|-------------------|-------------------|
|  | <b>1XX Regular Education Programs - Elementary/Secondary</b> |          |   |                   |                   |
|  | <b>1XXX Instruction</b>                                      |          |   |                   |                   |
|  |  |          | 1XX Personal Services - Salaries                  | 124,890.42        | 256,127.57        |
|  |  |          | 2XX Personal Services - Employee Benefits         | 160,356.12        | 100,092.58        |
|  |  |          | 5XX Other Purchased Services                      | 0.00              | 1,800.00          |
|  |  |          | 6XX Supplies and Materials                        | 23,160.00         | 59,085.30         |
|  |  |          | 7XX Property and Equipment Acquisition            | 28,042.68         | 0.00              |
|  | <b>23XX Support Services - General Administration</b>        |          |   |                   |                   |
|  |  |          | 6XX Supplies and Materials                        | 1,836.00          | 1,500.00          |
|  | <b>24XX Support Services - School Administration</b>         |          |   |                   |                   |
|  |  |          | 1XX Personal Services - Salaries                  | 2,506.36          | 2,713.38          |
|  |  |          | 2XX Personal Services - Employee Benefits         | 617.46            | 618.54            |
|  |  |          | 3XX Purchased Professional and Technical Services | 2,338.93          | 0.00              |
|  |  |          | 5XX Other Purchased Services                      | 4,232.55          | 0.00              |
|  | <b>26XX Operation and Maintenance of Plant Services</b>      |          |   |                   |                   |
|  |  |          | 1XX Personal Services - Salaries                  | 2,764.11          | 2,632.90          |
|  |  |          | 2XX Personal Services - Employee Benefits         | 742.08            | 637.84            |
|  |  |          | 6XX Supplies and Materials                        | 1,600.00          | 0.00              |
|  |  |          | 7XX Property and Equipment Acquisition            | 3,910.54          | 800.00            |
|  | <b>910 Food Services</b>                                     |          |   |                   |                   |
|  | <b>31XX Food Services</b>                                    |          |   |                   |                   |
|  |  |          | 1XX Personal Services - Salaries                  | 1,738.48          | 1,885.44          |
|  |  |          | 2XX Personal Services - Employee Benefits         | 650.90            | 588.87            |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |  |          |   | <u>359,386.63</u> | <u>428,482.42</u> |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0750-28504004

**\*\* Recalculated \*\***

**42 Richland County**

**0750 Fairview Elem**

## Schedule Of Changes Worksheet

**Fund Code 29**

|  |      |                |      |      |            |     |
|--|------|----------------|------|------|------------|-----|
| Beginning Fund Balance   |      |                |      |      | 256,167.82 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      | 739,778.02 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      | 428,482.42 | (3) |
| Increase/Decrease of Reserve for Inventories                                       |      |                |      |      |            |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4a) | 0.00       |     |
| Increase/Decrease of Reserve for Encumbrances                                      |      |                |      |      |            |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4b) | 0.00       |     |
|  |      |                |      |      | 0.00       | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |      |                |      |      | 567,463.42 | (5) |





# Trustees' Financial Summary

**FY2015-16**

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**42 Richland County**

**0750 Fairview Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

| PRC  | Revenue                               | 2015 Value          | 2016 Value        |
|--|---------------------------------------|---------------------|-------------------|
|  | 1111 District Levy - Real Property    | 56.20               | 11.12             |
|  | 1190 Penalties and Interest on Taxes  | 0.29                | 0.00              |
|  | 1510 Interest Earnings                | 3,573.97            | 3,181.72          |
|  | 1900 Other Revenue from Local Sources | 24.50               | 65,840.76         |
|  | 3460 Montana Oil and Gas Tax          | 1,332,377.81        | 594,806.52        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                       | <b>1,336,032.77</b> | <b>663,840.12</b> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

| PRC  | Program | Function  | Object                                | 2015 Value          | 2016 Value        |
|--|---------|---|---------------------------------------|---------------------|-------------------|
|  | 1XX     | Regular Education Programs - Elementary/Secondary |                                       |                     |                   |
|  | 26XX    | Operation and Maintenance of Plant Services       |                                       |                     |                   |
|  |         | 1XX   | Personal Services - Salaries          | 356.41              | 1,172.50          |
|  |         | 2XX   | Personal Services - Employee Benefits | 52.01               | 261.46            |
|  |         | 4XX   | Purchased Property Services           | 45,725.13           | 72,599.75         |
|  |         | 5XX   | Other Purchased Services              | 682.00              | 200.00            |
|  |         | 6XX   | Supplies and Materials                | 39,657.25           | 28,942.51         |
|  |         | 7XX   | Property and Equipment Acquisition    | 1,012,650.27        | 611,861.55        |
|  |         | 8XX   | Other Expenditures                    | 0.00                | 122,129.53        |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |         |   |                                       | <b>1,099,123.07</b> | <b>837,167.30</b> |

#### Schedule Of Changes Worksheet

Fund Code 61

|  |            |      |
|--|------------|------|
| Beginning Fund Balance   | 599,942.40 | (1)  |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 663,840.12 | (2)  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 837,167.30 | (3)  |
| Increase/Decrease of Reserve for Inventories                                       |            |      |
| This Year  | 0.00       |      |
| Less Last Year   | 0.00       | (4a) |
| Increase/Decrease of Reserve for Encumbrances                                      |            |      |
| This Year  | 0.00       |      |
| Less Last Year   | 0.00       | (4b) |
|  | 0.00       | (4)  |
| Ending Fund Balance (1 + 2 - 3 + 4)  | 426,615.22 | (5)  |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0750-28504004

**\*\* Recalculated \*\***

**42 Richland County**

**0750 Fairview Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 82 - Interlocal Agreement Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |                                       |  |                 | Fund Code 82    |
|--|---------------------------------------|--|-----------------|-----------------|
| PRC  | Revenue                               |  | 2015 Value      | 2016 Value      |
|  | 1510 Interest Earnings                |  | 886.40          | 1,453.80        |
|  | 1900 Other Revenue from Local Sources |  | 2,899.97        | 2,012.49        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                       |  | <b>3,786.37</b> | <b>3,466.29</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:              |   |                                  |                            |             | Fund Code 82    |
|--|---|----------------------------------|----------------------------|-------------|-----------------|
| PRC  | Program   | Function                         | Object                     | 2015 Value  | 2016 Value      |
|  | 1XX Regular Education Programs - Elementary/Secondary |                                  |                            |             |                 |
|  |   | 1XXX Instruction                 |                            |             |                 |
|  |   |                                  | 6XX Supplies and Materials | 0.00        | 375.00          |
|  |   | 25XX Support Services - Business |                            |             |                 |
|  |   |                                  | 8XX Other Expenditures     | 0.00        | 801.03          |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |   |                                  |                            | <b>0.00</b> | <b>1,176.03</b> |

| Schedule Of Changes Worksheet  |           |      |                |      |      | Fund Code 82   |
|--|-----------|------|----------------|------|------|----------------|
| Beginning Fund Balance   |           |      |                |      |      | 185,130.55 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |      |                |      |      | 3,466.29 (2)   |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |      |                |      |      | 1,176.03 (3)   |
| Increase/Decrease of Reserve for Inventories                                       |           |      |                |      |      |                |
|  | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00           |
| Increase/Decrease of Reserve for Encumbrances                                      |           |      |                |      |      |                |
|  | This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00           |
|  |           |      |                |      |      | 0.00 (4)       |
| Ending Fund Balance (1 + 2 - 3 + 4)  |           |      |                |      |      | 187,420.81 (5) |

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0750-28504004

**\*\* Recalculated \*\***

**42 Richland County**

**0750 Fairview Elem**

## Detail Expenditure

| <b>Fund</b> | <b>Account</b> | <b>Description</b>  | <b>2015 Value</b> | <b>2016 Value</b> |
|-------------|----------------|---|-------------------|-------------------|
| XX          | 210 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 260 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 280 1XXX 112   | Certified Teacher Staff Salaries                            | 54,982.54         | 56,031.12         |
| XX          | 39X 1XXX 112   | Certified Teacher Staff Salaries                            | 19,486.26         | 21,575.43         |
| XX          | 427 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 432 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 451 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 452 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 456 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 457 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 458 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | XXX 1XXX 112   | Certified Teacher Staff Salaries                            | 581,853.39        | 666,414.03        |
| XX          | XXX 1XXX 640   | Textbooks and Other Printed Materials - No On-line Services | 46,907.01         | 14,636.84         |
| XX          | XXX 1XXX 650   | Periodicals - Not On-Line Subscriptions                     | 1,767.36          | 1,220.89          |
| XX          | XXX 26XX 41X   | Energy Utility Services                                     | 42,794.82         | 36,481.26         |
| XX          | XXX 4XXX 710   | Land  | 0.00              | 0.00              |
| XX          | XXX 4XXX 715   | Land Improvements   | 0.00              | 0.00              |
| XX          | XXX 4XXX 720   | Purchase of Existing Buildings                              | 0.00              | 0.00              |
| XX          | XXX 4XXX 725   | Major Construction Services                                 | 0.00              | 0.00              |
| XX          | XXX 4XXX 73X   | Major Equipment-New   | 0.00              | 0.00              |
| XX          | XXX 4XXX 74X   | Major Equipment-Replacement                                 | 0.00              | 0.00              |
| XX          | XXX XXXX 561   | Tuition to Other School Districts Within the State          | 0.00              | 0.00              |
| XX          | XXX XXXX 562   | Tuition to Other School Districts Outside the State         | 0.00              | 0.00              |
| XX          | XXX XXXX 563   | Educational Fees to Detention Facilities                    | 0.00              | 0.00              |



# Trustees' Financial Summary

FY2015-16

Submit ID: 0750-28504004

**\*\* Recalculated \*\***

42 Richland County

0750 Fairview Elem

## Special Education Reversion

### Special Education Allowable Cost Payments:

|   |           |
|---|-----------|
| a. Instructional Block Grant Entitlement    | 31,600.80 |
| b. Related Services Block Grant Entitlement | 0.00      |
| c. Total Entitlements Subject to Reversion  | 31,600.80 |

### Prorated Cooperative Cost Payments:

|   |            |
|---|------------|
| d. Related Services Block Grant Entitlement (paid to coop)  | 10,533.60  |
| e. Minimum Special Education Expenditures to Avoid Reversion<br>[(c) * (1.33)] + [(d) * (0.33)]                                   | 45,505.15  |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet)  | 102,777.64 |
| g. Special Education Reversion Amount<br>If f = 0 then c = reversion ELSE<br>If (e - f) is > 0, then [(e - f) * 0.75] = reversion | 0.00       |

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0750-28504004

**\*\* Recalculated \*\***

**42 Richland County**

**0750 Fairview Elem**

## Special Education Reversion

| Program       | Function | Object | Fund 01    | Fund 13 | Fund 24 | Fund 25 | Fund 26 |
|---------------|----------|--------|------------|---------|---------|---------|---------|
| 280           | 1XXX     | 1XX    | 87,557.61  | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 2XX    | 5,131.23   | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 3XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 4XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 5XX    | 922.03     | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 6XX    | 4,343.40   | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 7XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 1XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 2XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 3XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 4XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 5XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 6XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 7XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 1XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 2XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 3XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 4XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 5XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 6XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 7XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 1XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 2XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 3XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 4XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 5XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 6XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 7XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 1XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 2XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 3XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 4XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 5XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 6XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 7XX    | 0.00       | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 62XX     | 920    | 4,823.37   | 0.00    | 0.00    | 0.00    | 0.00    |
| <b>Totals</b> |          |        | 102,777.64 | 0.00    | 0.00    | 0.00    | 0.00    |

102,777.64

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

FY2015-16

Submit ID: 0750-28504004

**\*\* Recalculated \*\***

42 Richland County

0750 Fairview Elem

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

| Governmental  | Beginning<br>Balance | Adjust-<br>ments | Additions  | Removals  | Ending<br>Balance |
|---|----------------------|------------------|------------|-----------|-------------------|
| Land  | 96,818.75            | 597,551.25       | 0.00       | 0.00      | 694,370.00        |
| Land Improvements   | 359,219.65           | 0.00             | 12,850.00  | 0.00      | 372,069.65        |
| Buildings   | 5,227,276.10         | 7,700.00         | 212,192.50 | 14,974.37 | 5,432,194.23      |
| Machinery and Equipment   | 563,773.57           | 0.00             | 53,599.50  | 34,749.00 | 582,624.07        |
| Construction in Progress  | 697,507.28           | -61,576.08       | 307,774.05 | 0.00      | 943,705.25        |
| Totals at Historical Cost   | 6,944,595.35         | 543,675.17       | 586,416.05 | 49,723.37 | 8,024,963.20      |
| Depreciation  |                      |                  |            |           |                   |
| Improvement Accum   | 0.00                 | 45,130.82        | 18,353.48  | 0.00      | 63,484.30         |
| Building Accum  | 0.00                 | 992,744.05       | 139,792.97 | 10,482.07 | 1,122,054.95      |
| Machinery and Equipment Accum   | 0.00                 | 410,687.74       | 46,743.34  | 27,017.59 | 430,413.49        |
| Total Accumulated Depreciation  | 0.00                 | 1,448,562.61     | 204,889.79 | 37,499.66 | 1,615,952.74      |
| Governmental Activities, Capital Assets, Net<br>of Accumulated Depreciation | 6,944,595.35         | -904,887.44      | 381,526.26 | 12,223.71 | 6,409,010.46      |

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0750-28504004

**\*\* Recalculated \*\***

**42 Richland County**

**0750 Fairview Elem**

## Schedule of Changes in Long-Term Liabilities

|                                  | (a)<br>Beginning<br>Balance<br>7/1/2015 | (b)<br>New Debt<br>& Other<br>Additions | (c)<br>Principal<br>Payments | (d)<br>Refunding<br>& Other<br>Reduction | (e)<br>Ending<br>Balance<br>(6/30/2016)<br>[a+b-c-d] | (f)<br>Current<br>Portion<br>Due<br>FY2017 | (g)<br>Long-Term<br>Portion<br>Due<br>FY2018 |
|----------------------------------|---|---|------------------------------|--|--|--|--|
| <b>Governmental Activities *</b> |   |   |                              |  |  |  |  |
| Compensated Absences             | 69,688.17                               | 1,933.22                                | 0.00                         | 0.00                                     | 71,621.39  | 0.00                                       | 71,621.39                                    |
| Total Governmental Activity      |   |   |                              |  |  |  |  |
| Non-bond Long-Term Liabilities   | 69,688.17                               | 1,933.22                                | 0.00                         | 0.00                                     | 71,621.39  | 0.00                                       | 71,621.39                                    |

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0750-28504004

**\*\* Recalculated \*\***

**42 Richland County**

**0750 Fairview Elem**

## Net Pension Liability FY2016

|                     | <u>Beginning<br/>Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending Balance</u> |
|---------------------|------------------------------|------------------|-------------------|-----------------------|
| <b>Governmental</b> |                              |                  |                   |                       |
| Net Pension - PERS  | 195,189.86                   | 0.00             | 50,172.86         | 145,017.00            |
| Net Pension - TRS   | 907,058.90                   | 268,648.99       | 0.00              | 1,175,707.89          |